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FACSIMILE COVER LETTER

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To: Commissioner for Patents
Examiner Christopher A Revak

Firm: U.S. Patent and Trademark Office
Art Unit 2131

Facsimile: (703) 872-9306

From: Thomas F. Presson

Date: June 7, 2005

Re: FLH Ref No.: 450100-02171
Serial No: 09/442,727

Number of Pages: 5
(including cover page)

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00287983

PATENT
450100-02171IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Sadaharu SATO
 Serial No. : 09/442,727
 Filed : November 18, 1999
 For : SIGNAL PROCESSING CIRCUIT
 Examiner : Revak, Christopher A.
 Art Unit : 2131

745 Fifth Avenue
 New York, NY 10151
 Tel: 212-588-0800

Mail Stop AMENDMENT
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an amendment in the above-identified application.

No additional fee is required.
 The fee has been calculated as shown below.
 This is an application of a small entity under 37 CFR 1.9(f), and the amounts shown in parentheses apply.

Claims as Amended

(1)	(2) Claims remaining after amendment	(3)	(4) Highest number previously paid for	(5) Present extra	(6) Rate	(7) Additional Fee
Total claims	8	Minus	** =20	* 0 x	\$18 (9)	= \$ 0
Independent claims	5	Minus	*** =5	* 0 x	\$86 (43)	= \$ 0
Total additional fee for this amendment						\$ 0

* If the entry in Column 2 is less than the entry in Column 4, write "0" in Column 5.

** If the highest number of total claims previously paid for is less than 20, write "20" in this space.

*** If the highest number of independent claims previously paid for is less than 3, write "3" in this space.

This application contains a multiple dependent claim. The required fee of \$290(145) has been previously paid or is paid herewith .

This response is being filed within the _____ month following the expiration of the term originally set therefor. This is a petition to request a _____ month extension of time. A check covering the cost of the petition is enclosed.

A check in the amount of \$_____ is attached, which covers the cost of additional claims _____ petition for extension of time.

Charge \$_____ to Deposit Account No. 50-0320.

Please charge any additional fees incurred by reason of this response or credit any overpayment to Deposit Account No. 50-0320.

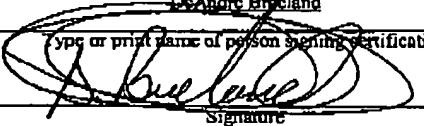
I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office, Facsimile No. 703-872-9306, on June 7, 2005.

Respectfully submitted,

FROMMER LAWRENCE & HAUG LLP
 Attorneys for Applicants

By:


 Thomas F. Presson
 Reg. No. 41, 442

DeAndre Engleland
 Type or print name of person signing verification

 Signature
 June 7, 2005
 Date of Signature

PATENT
450100-02171

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Sadaharu SATO
 Serial No. : 09/442,727
 For : SIGNAL PROCESSING CIRCUIT
 Filed : November 18, 1999
 Examiner : Revak, Christopher A.
 Art Unit : 2131
 Confirmation No. : 6321

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DeAndre Breeland

Name of Person Submitting Document



Signature

June 7, 2005

Date of Signature

RESPONSE UNDER 37 C.F.R. § 1.121

Mail Stop AMENDMENT
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

This communication is filed in response to the office action of March 8, 2005.

00287624